

State of New Mexico  
Taxation and Revenue Department

**E911 SERVICES SURCHARGE RETURN**

**WHO MUST FILE:** Telecommunication companies who provide wire access lines, and commercial mobile radio service providers who provide radio-telephone communication services by a wireless, real-time, two-way voice communication device capable of originating a 911 call, are required to bill and to remit enhanced 911 emergency surcharge collected from subscribers that are subject to the E911 services surcharges. Wire access lines located within New Mexico and wireless active numbers are taxable by New Mexico. See *Wireless active numbers taxable by New Mexico* in the instructions.

**WHEN TO FILE:** The E911 services surcharge is due on or before the 25th day of the month following the month in which the surcharge was collected. A reporting period is from the first day of the month to the last day of the month.

Make the check or money order payable to Taxation and Revenue Department. Mail only the bottom portion of this form and the payment to New Mexico Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123. Retain the top portion for your records.

For assistance call (505) 827-0762.

**REPORT PERIOD:**

Beginning (mm-dd-yy) Ending (mm-dd-yy)

<b>FEIN:</b>
<b>CRS:</b>
<b>NAME:</b>
<b>STREET/BOX:</b>
<b>CITY, STATE, ZIP:</b>

1. Qualified access lines
2. Uncollectible access lines
3. Enhanced 911 surcharge
4. Qualified wireless active numbers
5. Uncollectible wireless active numbers
6. Wireless Enhanced 911 surcharge
7. Total surcharges
8. Administrative costs
9. Surcharge remitted
10. Penalty
11. Interest
12. Total due

1.	
2.	
3.	\$
4.	
5.	
6.	\$
7.	\$
8.	\$
9.	\$
10.	\$
11.	\$
12.	\$

▽ RETURN BOTTOM PORTION WITH YOUR PAYMENT ▽

**ENHANCED 911 SERVICES SURCHARGE**

**REPORT PERIOD:**

Beginning (mm-dd-yy) Ending (mm-dd-yy)

<b>FEIN:</b>
<b>CRS:</b>
<b>NAME:</b>
<b>STREET/BOX:</b>
<b>CITY, STATE, ZIP:</b>

☐ Check if amended

Signature \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

E-mail address: \_\_\_\_\_

1. Qualified access lines
2. Uncollectible access lines
3. Enhanced 911 surcharge
4. Qualified wireless active numbers
5. Uncollectible wireless active numbers
6. Wireless Enhanced 911 surcharge
7. Total surcharges
8. Administrative costs
9. Surcharge remitted
10. Penalty
11. Interest
12. Total due

1.	
2.	
3.	\$
4.	
5.	
6.	\$
7.	\$
8.	\$
9.	\$
10.	\$
11.	\$
12.	\$

Mail to: Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123

**911**

State of New Mexico  
Taxation and Revenue Department  
**E911 SERVICES SURCHARGE RETURN**  
INSTRUCTIONS

**NOTE: Effective July 1, 2005, the Enhanced 911 Services Surcharge of \$0.25 per subscriber line per month and the Network Database Surcharge of \$0.26 are combined into one surcharge of \$0.51.**

INSTRUCTIONS FOR COMPLETING THIS FORM: Complete all information requested on the form. Enter the report period. A report period is from the first day of the month to the last day of the calendar month. Enter your company's federal employer identification number (FEIN), the CRS Identification number (CRS), and the name of the company, and the mailing address. Check the amended box if you are amending a previously filed return. See the line instructions to complete lines 1 through 12. Upon completion of the form, sign, date, and enter your company's phone number and E-mail address on the return.

**LINE INSTRUCTIONS:**

**Lines 1 through 3 are for telecommunication companies who provide wire telecommunication services capable of originating a 911 call. Qualified access lines are wire services delivered to an address located within New Mexico.**

- 1) **Qualified access lines:** Enter the total number of qualified access lines less the number of wire access lines receiving reduced rates under the Low Income Telephone Service Assistance Act, and less the number of access lines provided to local federal government customers unless they have agreed in writing to pay the surcharge.
- 2) **Uncollectible access lines:** Enter the number of uncollectible qualified access lines.
- 3) **E911 surcharge:** Enter the total amount of E911 surcharge collected during the reporting month. This amount must equal the difference between line 2 and line 1 multiplied by \$0.51.

**Lines 4 through 6 are for commercial mobile radio service providers who deliver radio-telecommunication services by a wireless, real-time, two-way voice communication device capable of originating a 911 call, to a subscriber whose active number is taxable by New Mexico.**

- 4) **Qualified wireless active numbers:** Enter the total number of qualified wireless active numbers less the number of wireless active numbers receiving reduced rates under the Low Income Telephone Service Assistance Act (63-9C-1 NMSA 1978), and less the number of wireless active numbers provided to local federal government customers unless they have agreed in writing to pay the surcharge.
- 5) **Uncollectible wireless active numbers:** Enter the number of uncollectible qualified wireless active numbers.
- 6) **Wireless E911 surcharge:** Enter the total amount of wireless E911 surcharge collected during the reporting month. This amount should equal the difference between line 5 and line 4 multiplied by \$0.51.

**Lines 7 through 12 must be completed by all telecommunication service providers required to file this form.**

- 7) **Total surcharges:** Enter the sum of lines 3 and 6.
- 8) **Administrative costs:** Each local exchange telephone company which is collecting the E911 services surcharge may deduct either 1% of the amount collected or \$50.00, whichever is greater, as the administrative cost for collecting the E911 surcharge. Enter 1% of line 7 or \$50.00, whichever is greater.
- 9) **Surcharge remitted:** Subtract line 8 from line 7 and enter the result here. If the balance is zero or negative, enter zero.
- 10) **Penalty.** Add penalty if the entity fails to file timely or to pay the amount on line 9 when due. Calculate the penalty by multiplying the amount on line 9 by 2%, then by the number of months or partial months for which the return or payment is late, not to exceed 20% of the tax due. Penalty for failure to file or pay on time may not be less than \$5.00.
- 11) **Interest.** Interest accrues daily on the unpaid principal of tax due, and can change on a quarterly basis. The effective annual and daily interest rates are posted on the Department's web page at [www.tax.newmexico.gov](http://www.tax.newmexico.gov) or can be obtained by contacting the Department.
- 12) **Total due.** Enter total of lines 9, 10, and 11.

**Wireless active numbers taxable by New Mexico.** Prior to August 1, 2002, a wireless E911 surcharge was imposed on subscribers whose billing address is in New Mexico. Effective August 1, 2002, the New Mexico Legislature changed the law to conform to the federal Mobile Telecommunications Sourcing Act. New Mexico can impose the wireless E911 surcharge and the telecommunications relay service surcharge to a wireless active number on subscribers whose place of primary use is within New Mexico. The *place of primary use* is the street address where the customer's use of the mobile telecommunications service primarily occurs, which must be (A) the residential street address or the primary business street address of the customer, and (B) within the licensed service area of the home service provider.

**NOTE:** The service provider shall maintain a record of each surcharge collected pursuant to the Enhanced 911 Act for three years after the time the surcharges were collected. Upon request and not more than once a year, the Department may request a list of the amounts uncollected and the names and addresses of subscribers who carry a balance determined to be the non-payment of the E911 services surcharges.